

WEST VIRGINIA INFORMATIONAL LETTER

NO. 44

September, 1987

TO: ALL INSURERS AUTHORIZED AS DIRECT WRITERS OF INSURANCE
IN THE STATE OF WEST VIRGINIA

RE: ANNUAL AND QUARTERLY PREMIUM TAX RETURN FILING
REQUIREMENTS

All insurers authorized in the State of West Virginia as direct writers of insurance must submit quarterly and annual premium tax returns with the appropriate remittance as outlined in Article three, Chapter thirty-three of the West Virginia Insurance Code. The quarterly and annual returns must be submitted regardless of the status of your tax liability. These returns must be postmarked by the appropriate due dates even if you have zero liability or are due a credit. Failure to have your returns postmarked by the specified due dates will subject your company to the penalties allowed by the West Virginia Code.

Fred E. Wright
Insurance Commissioner of
the State of West Virginia